AMENDED IN SENATE JUNE 30, 2003 AMENDED IN ASSEMBLY MARCH 26, 2003

CALIFORNIA LEGISLATURE—2003-04 REGULAR SESSION

ASSEMBLY BILL

No. 1548

Introduced by Assembly Member Pavley (Coauthors: Assembly Members Jerome Horton and Laird)

(Coauthors: Senators Chesbro and Ducheny, Ducheny, and *Torlakson*)

February 21, 2003

An act to add and repeal Article 10 (commencing with Section 18812) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation. An act to amend Sections 33541 and 51226.4 of the Education Code, to amend Sections 40507, 42622, 42645, and 42647 of, and to add Part 4 (commencing with Section 71300) to Division 34 of, to repeal Section 42603 of, the Public Resources Code, relating to environmental education.

LEGISLATIVE COUNSEL'S DIGEST

AB 1548, as amended, Pavley. Taxpayer contributions: Public Library Book Fund Office of Education on the Environment.

Existing law establishes the Office of Integrated Environmental Education within the Integrated Waste Management Board, and requires the office to develop and implement a unified education strategy on the environment for elementary and secondary schools.

This bill would repeal those provisions and, instead, establish the Office of Education and the Environment with similar duties. The bill

AB 1548 — 2 —

would require the Office of Education and the Environment to report to both the Secretary for Environmental Protection and to the board.

This bill would require the office to develop education principles for the environment for elementary and secondary school pupils by July 1, 2004, as prescribed. The bill would require the office to develop a model curriculum incorporating these principles and to submit the model curriculum for consideration as part of the State Board of Education's approved model curriculum.

The bill would require the State Board of Education to incorporate the materials developed by the office into prescribed publications, and would require the State Department of Education to make the curriculum available electronically and to incorporate the principles into the next cycle in which curriculum frameworks and their accompanying instructional materials are adopted. The bill would require state agencies to coordinate with the office, as prescribed.

This bill would establish the Environmental Education Account within the General Fund and would authorize deposit of funds from prescribed sources for expenditure for the purposes of this bill, upon appropriation by the Legislature.

Under existing law regulating the administration of personal income taxes and corporation taxes, individual taxpayers are allowed to contribute amounts in excess of their tax liability for the support of specified funds or accounts.

This bill would additionally allow taxpayers to designate on their tax returns that a specified amount in excess of their tax liability be transferred to the Public Library Book Fund, which would be created by this bill. This bill would, however, prohibit a voluntary contribution designation for this fund from being added on the tax return until another voluntary contribution designation is removed.

This bill would provide that all moneys contributed to the fund pursuant to these provisions, upon appropriation by the Legislature, would be allocated to the Franchise Tax Board and the Controller, and the State Library, as provided.

This bill would provide that these voluntary contribution provisions are repealed on January 1 of the 5th taxable year following the taxable year the fund first appears on the tax return. The bill would also provide that the provisions are repealed for taxable years beginning on or after January 1 of the calendar year in which the Franchise Tax Board estimates, by September 1, that the contributions made on returns filed

— 3 — AB 1548

in that calendar year will be less than \$250,000, or an adjusted amount for certain subsequent taxable years.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Article 10 (commencing with Section 18812) is
- 2 SECTION 1. Section 33541 of the Education Code is 3 amended to read:
- 4 33541. (a) The State Board of Education and the State
- 5 Department of Education department shall revise, as necessary,
- 6 the framework in science to include the necessary elements to
- 7 teach environmental education, including, but not limited to, all of
- 8 the following topics:

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- (1) Integrated waste management.
- 10 (2) Energy conservation.
- 11 (3) Water conservation and pollution prevention.
- 12 (4) Air resources.
- 13 (5) Integrated pest management.
- 14 (6) Toxic materials.
 - (7) Wildlife conservation and forestry.
- 16 (b) The Office of Integrated Environmental Education and the
- 17 Environment of the California Integrated Waste Management
- 18 Board, established pursuant to Section 42603 Part 4 (commencing
- 19 with Section 71300) of Division 34 of the Public Resources Code,
- 20 shall provide the State Board of Education and the State
- 21 Department of Education department with available
- 22 environmental information and materials to aid in implementing
- 23 subdivision (a).
- 24 (c) Any recommended revisions in reference to the course 25 requirements in science shall not be implemented until the 26 commencement of the appropriate curriculum framework
- 27 adoption cycle subsequent to the revision.
- 28 SEC. 2. Section 51226.4 of the Education Code is amended to 29 read:
- 51226.4. (a) For purposes of this section, the following definitions shall apply:
- 32 (1) "Office" means the Office of Integrated Environmental
- 33 Education *and the Environment* of the California Integrated Waste

AB 1548 - 4 —

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Management Board, established pursuant to Section 42603 Part 4 (commencing with Section 71300) of Division 34 of the Public 3 Resources Code.

- (2) "Pilot program" means the Environmental Ambassador Pilot Program established pursuant to this section.
- (b) Commencing July 1, 2002, the *The* office shall establish the Environmental Ambassador Pilot Program, which shall conclude June 30, 2005.
- (c) The office shall establish the pilot program to facilitate the 10 utilization of environmental education as a means to environmental action. The office shall include, in the pilot program, but is not limited to, the development, support, and promotion of all of the following:
 - (1) Development of sustainable elementary and secondary school programs for environmental systems and environmental science and technology, including school gardens using composted materials.
 - (2) Coordinated instructional resources and strategies with onsite conservation efforts with active pupil participation, including energy audits and conservation.
 - (3) Service-learning partnerships, in which schools and communities work to provide real world experiences to pupils in areas of the environment and resource conservation, including education projects developed and implemented by pupils to encourage others to utilize integrated waste management concepts.
 - (4) Assessment of the impact to participating -students pupils and schools of the pilot program, to the extent feasible, on student pupil achievement and resource conservation.
 - (d) The office shall use findings and results of the pilot program to develop and further refine the unified education strategy established by the office pursuant to Section 42603 Part 4 (commencing with Section 71300) of Division 34 of the Public Resources Code.
 - (e) On or before June 30, 2005, the office shall prepare and submit a report to the Governor and the Legislature on the results of the pilot project.
 - (f) This section shall remain in effect only until January 1, 2007, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2007, deletes or extends that date.

— 5 — AB 1548

SEC. 3. Section 40507 of the Public Resources Code is 1 2 amended to read:

- 40507. (a) On or before March 1 of each year, the board shall file an annual report with the Legislature highlighting significant programs or actions undertaken by the board to implement programs pursuant to this division during the prior calendar year. The report shall include, but is not limited to, the information described in subdivision (b).
- (b) Commencing January 1, 1997, the board shall file annual progress reports with the Legislature covering the activities and actions undertaken by the board in the prior fiscal year. The board shall prepare the progress reports throughout the calendar year, as determined by the board, on the following programs:
 - (1) The local enforcement agency program.
 - (2) The research and development program.
- (3) The public education program.
- (4) The market development program.
- (5) The used oil program.

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- (6) The planning and local assistance program.
- (7) The site cleanup program.
- (c) The progress report shall specifically include, but is not limited to, all of the following information:
- (1) Pursuant to paragraph (1) of subdivision (b), the status of the certification and evaluation of local enforcement agencies pursuant to Chapter 2 (commencing with Section 43200) of Part
- (2) Pursuant to paragraph (2) of subdivision (b), all of the following information:
- (A) The results of the research and development programs established pursuant to Chapter 13 (commencing with Section 42650) of Part 3.
- (B) A report on information and activities associated with the establishment of the **Plastics** Recycling Information Clearinghouse, pursuant to Section 42520.
- (C) A report on the progress in implementing the monitoring 36 and control program for the subsurface migration of landfill gas established Section pursuant to 43030, including recommendations, as needed, to improve the program.

AB 1548 -6-

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(D) A report on the comparative costs and benefits of the recycling or conversion processes for waste tires funded pursuant to Chapter 17 (commencing with Section 42860) of Part 3.

- (3) Pursuant to paragraph (3) of subdivision (b), all of the following information:
- (A) A review of actions taken by the board to educate and inform individuals and public and private sector entities who generate solid waste on the importance of source reduction, recycling, and composting of solid waste, and recommendations for administrative or legislative actions which will inform and educate these parties.
- (B) A report on the effectiveness of the public information program required to be implemented pursuant to Chapter 12 (commencing with Section 42600) of Part 3, including recommendations on administrative and legislative changes to 16 improve the program.
- (C) A report on the status and effectiveness of school district 18 source reduction and recycling programs implemented pursuant to Chapter 12.5 (commencing with Section 42620) of Part 3, including recommendations on administrative and legislative changes to improve the program's effectiveness.
- (D) A report on the effectiveness of the integrated waste 23 management educational program and teacher training plan implemented pursuant to Section 42603 Part 4 (commencing with Section 71300) of Division 34, including recommendations on administrative and legislative changes which will improve the program.
 - (E) A summary of available and wanted materials, a profile of the participants, and the amount of waste diverted from disposal sites as a result of the California Materials Exchange Program established pursuant to subdivision (a) of Section 42600.
 - (4) Pursuant to paragraph (4) of subdivision (b), all of the following information:
 - (A) A review of market development strategies undertaken by the board pursuant to this division to ensure that markets exist for materials diverted from solid waste facilities, including recommendations for administrative and legislative actions which will promote expansion of those markets. The recommendations shall include, but not be limited to, all of the following:

—7— AB 1548

(i) Recommendations for actions to develop more direct liaisons with private manufacturing industries in the state to promote increased utilization of recycled feedstock in manufacturing processes.

- (ii) Recommendations for actions which can be taken to assist local governments in the inclusion of recycling activities in county overall economic development plans.
- (iii) Recommendations for actions to utilize available financial resources for expansion of recycling industry capacity.
- (iv) Recommendations to improve state, local, and private industry product and material procurement practices.
- (B) Development and implementation of a program to assist local agencies in the identification of markets for materials that are diverted from disposal facilities through source reduction, recycling, and composting pursuant to Section 40913.
- (C) A report on the Recycling Market Development Zone Loan Program provided for in subdivision (c) of Section 42010), pursuant to subdivision (f) of Section 42010.
- (D) A report on implementation of the Compost Market Program pursuant to Chapter 5 (commencing with Section 42230) of Part 3.
- (E) A report on the progress in developing and implementing the comprehensive Market Development Plan, pursuant to Article 2 of Chapter 1 (commencing with Section 42005) of Part 3.
- (F) The number of retreaded tires purchased by the Department of General Services during the prior fiscal year pursuant to Section 42414.
- (G) The results of the study performed in consultation with the Department of General Services pursuant to Section 42416 to determine if tire retreads, procured by the department, have met all quality and performance criteria of a new tire, including any recommendations to expand, revise, or curtail the program.
- (H) The number of recycled lead-acid batteries purchased during the prior fiscal year by the Department of General Services pursuant to Section 42443.
- (I) A list of established price preferences for recycled paper products for the prior fiscal year pursuant to paragraph (1) of subdivision (c) of the Public Contract Code.

AB 1548 —8 —

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(J) A report on the implementation of the white office paper recovery program pursuant to Chapter 10 (commencing with Section 42560) of Part 3.

- (5) Pursuant to paragraph (5) of subdivision (b), both of the following information:
- (A) A report on the annual audit of the used oil recycling program established pursuant to Chapter 4 (commencing with Section 48600) of Part 7.
- (B) A summary of industrial and lubricating oil sales and 10 recycling rates, the results of programs funded pursuant to Chapter 4 (commencing with Section 48600) of Part 7, recommendations, if any, for statutory changes to the program, including changes in the amounts of the payment required by Section 48650 and the recycling incentive, and plans for present and future programs to be conducted over the next two years.
 - (6) Pursuant to paragraph (6) of subdivision (b), all of the following information:
 - (A) The development by the board of the model countywide or regional siting element and model countywide or regional agency integrated waste management plan pursuant to Section 40912, including its effectiveness in assisting local agencies.
 - (B) The adoption by the board of a program to provide assistance to cities, counties, or regional agencies in the development and implementation of source reduction programs pursuant to subdivision (b) of Section 40912.
 - (C) The development by the board of model programs and materials to assist rural counties and cities in preparing city and county source reduction and recycling elements pursuant to Section 40914.
 - (D) A report on the number of tires that are recycled or otherwise diverted from disposal in landfills or stockpiles.
 - (E) A report on the development and implementation of recommendations, with proposed implementing regulations, for providing technical assistance to counties and cities that meet criteria specified in Section 41782, so that those counties and cities will be able to meet the objectives of this division. The recommendations shall, among other things, address both of the following matters:
 - (i) Assistance in developing methods of raising revenue at the local level to fund rural integrated waste management programs.

—9 — **AB 1548**

(ii) Assistance in developing alternative methods of source reduction, recycling, and composting of solid waste suitable for rural local governments.

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- (F) A report on the status and implementation of the "Buy Recycled" program established pursuant to subdivision (d) of Section 42600, including the waste collection and recycling programs established pursuant to Sections 12164.5 and 12165 of the Public Contract Code.
- (7) Pursuant to paragraph (7) of subdivision (b), a description 10 of sites cleaned up under the Solid Waste Disposal and Codisposal Site Cleanup Program established pursuant to Article 2.5 (commencing with Section 48020) of Chapter 2 of Part 7, a description of remaining sites where there is no responsible party or the responsible party is unable or unwilling to pay for cleanup, and recommendations for any needed legislative changes.
 - SEC. 4. Section 42603 of the Public Resources Code is repealed.
 - 42603. (a) (1) For purposes of this section "office" means the Office of Integrated Environmental Education of the board, as established pursuant to this section.
 - (2) The Office of Integrated Environmental Education is hereby established in the board. The office, in cooperation with the State Department of Education, State Board of Education, and the Secretary for Education, shall develop and implement a unified education strategy on the environment for elementary and secondary schools in the state. The office shall develop a unified education strategy to do all of the following:
 - (A) Coordinate instructional resources and strategies for providing active pupil participation with onsite conservation efforts.
 - (B) Promote service-learning opportunities between schools and local communities.
 - (C) Assess the impact to participating pupils of the unified education strategy on student achievement and resource conservation.
 - (3) On or before June 30, 2005, the office shall report to the Legislature and the Governor on its progress in developing, implementing, and assessing the unified education strategy.

AB 1548 — 10 —

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(4) Nothing in this subdivision limits or mandates the activities or operations of any existing board, department, office, or commission in state government.

- (b) The State Department of Education, State Board of Education, and Secretary for Education, in cooperation with the board, shall develop and implement to the extent feasible, a teacher training and implementation plan, to guide the implementation of the unified education strategy, for the education of students, faculty, and administrators on the importance of integrating environmental concepts and programs in schools throughout the state. The strategy shall project the phased implementation of elementary, middle, and high school programs.
- SEC. 5. Section 42622 of the Public Resources Code is amended to read:
- 42622. The source reduction and recycling program for 16 school districts developed pursuant to Section 42621 shall, to the extent feasible, be designed to complement and further the educational goals of the supplementary educational materials developed pursuant to Section 42603 Part 4 (commencing with Section 71300) of Division 34, and the integrated waste management issues addressed within the science framework developed by the State Board of Education.
 - SEC. 6. Section 42645 of the Public Resources Code is amended to read:
 - 42645. (a) The board, in consultation with the State Department of Education, the State Board of Education, and the Secretary for Education, shall establish a program to provide grants to school districts and schools to assist in the development and implementation of educational programs and to promote the use of existing educational programs to teach the concepts of source reduction, recycling, and composting.
 - (b) The board, in consultation with the State Department of Education, the Board of Education, and the Secretary for Education, shall adopt criteria for awarding grants pursuant to this article, including, but not limited to, the grant's structure, the schedule for awarding grants, and grant amount limits. This criteria shall include, but not be limited to, a procedure for the geographic distribution of the grants and the appropriate representation of elementary, middle, and high school as grant recipients. In adopting this criteria, the board shall include, in the

— 11 — AB 1548

criteria, the extent to which an office, a school district, or a school has demonstrated a commitment to achieving the following goals:

(1) The adoption of waste reduction and recycling programs and practices.

- (2) The adoption and implementation of the unified education strategy adopted pursuant to Section 42603 Part 4 (commencing with Section 71300) of Division 34.
- (3) The allocation of adequate space for the safe collection, storage, and loading of recyclable materials.
- (4) To the maximum extent feasible, the use of recycled materials and environmentally preferable products in the construction or modernization of public school facilities.
- (5) Participation in the environmental ambassador pilot program established pursuant to Section 51226.4 of the Education Code.
- (c) Notwithstanding Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, the adoption of criteria for the awarding of grants pursuant to this article is not the adoption of a regulation, and is exempt from the requirements of that chapter.
- SEC. 7. Section 42647 of the Public Resources Code is amended to read:
- 42647. The board may enter into an interagency agreement with the State Department of Education or other state agencies to implement this chapter, Section 42603 Part 4 (commencing with Section 71300) of Division 34, and Sections 33541 and 51226.4 of the Education Code.
- SEC. 8. Part 4 (commencing with Section 71300) is added to Division 34 of the Public Resources Code, to read:

PART 4. STATEWIDE ENVIRONMENTAL EDUCATION

- 71300. (a) For purposes of this part "office" means the Office of Education and the Environment of the Integrated Waste Management Board, as established pursuant to this section.
- (b) The Office of Education and the Environment is hereby established in the Integrated Waste Management Board. The office shall report to both the Secretary for Environmental Protection and the board. The office shall dedicate its effort to implementing the statewide environmental educational program prescribed

AB 1548 — 12 —

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pursuant to this part and the integrated waste management educational requirements of this division. The office, through staffing and resources, shall give a high priority to implementing the statewide environmental education program.

- (c) The office, in cooperation with the State Department of Education, State Board of Education, and the Secretary for Education, shall develop and implement a unified education strategy on the environment for elementary and secondary schools in the state. The office shall develop a unified education strategy to do all of the following.
- (1) Coordinate instructional resources and strategies for providing active pupil participation with onsite conservation
- (2) Promote service-learning opportunities between schools and local communities.
- (3) Assess the impact to participating pupils of the unified education strategy on pupil achievement and resource conservation.
- (4) On or before June 30, 2006, the office shall report to the Legislature and the Governor on its progress in developing, implementing, and assessing the unified education strategy.
- (d) The State department of Education, State Board of Education, and Secretary for Education, in cooperation with the board, shall develop and implement to the extent feasible, a teacher training and implementation plan, to guide the implementation of the unified education strategy, for the education of pupils, faculty, and administrators on the importance of integrating environmental concepts and programs in schools throughout the state. The strategy shall project the phased implementation of elementary, middle, and high school programs.
- (e) In implementing this part, the office may hold public meetings to receive and respond to comments from affected state agencies, stakeholders, and the public regarding the development of resources and materials pursuant to this part.
- 71301. (a) As part of the unified education strategy, the office, in cooperation with the Resources Agency, the State 36 Department of Education, the State Board of Education, and the Secretary for Education, shall develop education principles for the environment for elementary and secondary school pupils by July

1, 2004. The principles may be updated every four years thereafter.
 The principles shall be utilized for the following purposes:

- (1) To align education principles for the environment with content standards for elementary and secondary education developed pursuant to Section 60605 of the Education Code.
- (2) To direct state agencies that include environmental education components for elementary and secondary education in administrative actions, regulatory decisions, or enforcement actions.
- 10 (3) To align state agency environmental education programs 11 and materials that are developed for elementary and secondary 12 education.
 - (b) The education principles for the environment shall include, but not be limited to, concepts relating to the following topics:
 - (1) Environmental sustainability.
- 16 (2) *Water.*
- 17 *(3) Air.*

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- 18 *(4) Energy.*
- 19 *(5) Forestry.*
- 20 (6) Fish and wildlife resources.
- 21 (7) Oceans.
- 22 (8) Toxics and hazardous waste.
- 23 (9) Integrated waste management.
- 24 (10) Integrated pest management.
- 25 (11) Public health and the environment.
- 26 (12) Pollution prevention.
 - (13) Resource conservation and recycling.
 - (c) The education principles for the environment shall be aligned by grade level to educational content standards required pursuant to 60605 of the Education Code in content areas including English/Language Arts, History/Social Sciences, Mathematics, and Science. The principles shall not duplicate or conflict with existing education content standards.
- (d) (1) Prior to the adoption of the criteria developed for
 textbook adoption required pursuant to Section 60200 or 60410 of
 the Education Code for Science, the Instructional Materials
 Advisory Panel shall consult with the office to incorporate, where
 feasible, education principles for the environment.
- 39 (2) The education principles for the environment shall be 40 incorporated in criteria developed for textbook adoption required

AB 1548 — 14 —

1 pursuant to Section 60200 or 60410 of the Education Code in 2 Science, Math, English/Language Arts, and History/Social 3 Science. A representative from the office shall be included on the 4 Instructional Materials Advisory Panel to develop criteria for 5 textbook adoption for science and history/social science to ensure

6 content accuracy and to facilitate inclusion of relevant 7 environmental content in state adopted textbooks

7 environmental content in state adopted textbooks. 8 (e) If the educational content standards requir

- (e) If the educational content standards required pursuant to Section 60605 of the Education Code are revised, the education principles for the environment shall be appropriately integrated into the revised educational content standards.
- 71302. (a) Using the education principles for the environment required in Section 71301, the office shall develop, in cooperation with the California Environmental Protection Agency, the Resources Agency, the State Department of Education and the State Board of Education, a model curriculum to incorporate these principles. The model curriculum shall incorporate adopted education content standards in Science, Math, English/Language Arts, and History/Social Science.
- (b) The model curriculum shall be submitted to the Curriculum Development and Supplementary Materials Commission within the State Department of Education for review and approval by July 1, 2005.
- (1) Upon completion of review and approval by the Curriculum Development and Supplementary Materials Commission, the approved model curriculum shall be submitted to the Secretary for Environmental Protection and to the Secretary of the Resources Agency for review and comment.
- (2) The model curriculum along with the comments by the Secretary for Environmental Protection and the Secretary of the Resources Agency shall be submitted to the State Board of Education for its approval. The model curriculum approved by the State Board of Education shall be considered by the Superintendent of Public Instruction in the model curriculum development process.
- 71303. (a) The State Department of Education shall incorporate into publications that provide examples of curriculum resources for teacher use, those materials developed by the office that provide information on the education principles for the environment required in Section 71300.

— 15 — AB 1548

(b) The model curriculum for the Environment adopted by the State Board of Education, pursuant to Section 71302 shall be made available to elementary and secondary schools as soon as funding is available for this purpose. The State Department of Education shall make the curriculum available electronically including posting on its Web site and through electronic mail or computer discs.

- (c) The State Department of Education shall incorporate the education principles for the environment required in Section 71300 in the next cycle in which the curriculum frameworks for English/Language Arts, History/Social Sciences, Mathematics, and Science and their accompanying instructional materials are adopted for kindergarten and grades 1 to 12, inclusive, in an age-appropriate fashion.
- (d) The State Department of Education, to the extent feasible, shall encourage the development and use of instructional materials and active pupil participation in campus and community environmental education programs. To the extent feasible, the environmental education programs should be considered in the development and promotion of after school programs for elementary and secondary school pupils and state and local professional development activities to provide teachers with content background and resources to assist in teaching about the environment.
- 71304. (a) The office shall be responsible for the statewide coordination of administrative and regulatory decisions that require the development and/or promotion of environmental education for elementary and secondary school pupils. The office shall coordinate and review the following cross-media activities:
- (1) All California Environmental Protection Agency or Resources Agency boards, departments and or offices that make administrative decisions or take regulatory actions or enforcement orders requiring development and promotion of environmental education for elementary and secondary school pupils shall, prior to adoption or approval of the action, coordinate with the office to ensure consistency with this section and cross-media coordination.
- (2) All state agencies, prior to the production of materials to be used in the education of elementary and secondary school pupils regarding the environment shall, coordinate the development of those materials with the office.

AB 1548 — 16 —

(b) The office shall coordinate with all state agencies to distribute environmental education materials.

- 71305. (a) There is hereby created in the General Fund the Environmental Education Account which may be expended annually by the California Environmental Protection Agency, in consultation with the board, upon appropriation by the Legislature for the purposes of this chapter.
- (b) The agency may accept and receive federal, state, and local funds and contributions of funds from public or private organization or individual. The account may also receive proceeds from a judgment in state or federal court, when the funds are contributed or the judgment specifies that the proceeds are to be used for the purposes if this chapter. Private contributors shall not have the authority to further influence or direct the use of their contributions.
- (c) The agency shall immediately deposit any funds contributed pursuant to subdivision (b) into the account.

added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 10. Public Library Book Fund

- 18812. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Public Library Book Fund. That designation is to be used as a voluntary contribution on the tax return.
- (b) Contributions shall be in full dollar amounts and may be made individually by each signatory on a joint return.
- (c) A designation shall be made for any taxable year on the initial return for that taxable year and once made is irrevocable. If payments and credits reported on the return, together with any other credits associated with the taxpayers' account, do not exceed the taxpayers' liability, the return shall be treated as though no designation has been made. If no designee is specified, the contribution shall be transferred to the General Fund after reimbursement of the direct actual costs of the Franchise Tax Board for the collection and administration of funds under this article.
- (d) If an individual designates a contribution to more than one account or fund listed on the tax return, and the amount available

— 17 — AB 1548

is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

- (e) (1) The Franchise Tax Board shall revise the form of the return to include a space labeled "Public Library Book Fund" to allow for the designation permitted under subdivision (a).
- (2) The form shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used for the purchase of library materials.
- (f) Notwithstanding any other provision of law, a voluntary contribution designation for the Public Library Book Fund shall not be added on the tax return form until another voluntary contribution designation is removed.
- (g) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).
- 18813. There is in the State Treasury the Public Library Book Fund to receive contributions made pursuant to Section 18812. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Section 18812 to be transferred to the Public Library Book Fund. The Controller shall transfer from the Personal Income Tax Fund to the Public Library Book Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18812 for payment into that fund.
- 18814. All moneys transferred to the Public Library Book Fund, upon appropriation by the Legislature, shall be allocated as follows:
- (a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.
- (b) (1) To the State Library for allocation to the Public Library Book Fund, to be used for the purchase of library materials with moneys administered by the State Librarian to public libraries across the state on a per capita basis.
- (2) The State Library shall have no oversight authority over these moneys or their uses and shall allocate these moneys to the Public Library Book Fund for the purposes described in this

AB 1548 — 18 —

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section. The funds may not be used for the administrative costs of 2 the State Library.

18815. It is the intent of the Legislature that this article create an additional funding source for library services, and be used to supplement, not supplant, other funding sources for this cause.

18816. (a) This article shall, subject to subdivision (b), remain in effect only until January 1 of the fifth taxable year following the first appearance of the Public Library Book Fund on the tax return, and as of that date is repealed, unless a later enacted statute that is enacted before the applicable date deletes or extends

- (b) If, in the second calendar year after the first taxable year the Public Library Book Fund appears on the tax return, the Franchise Tax Board estimates by September 1 that contributions described in this article made on returns filed in that calendar year will be less than two hundred fifty thousand dollars (\$250,000), or the adjusted amount specified in subdivision (c) for subsequent taxable years, as may be applicable, then this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contribution.
- (c) For each calendar year, beginning with the third calendar year that the Public Library Book Fund appears on the tax return, the Franchise Tax Board shall adjust, on or before September 1 of that calendar year, the minimum estimated contribution amount specified in subdivision (b), as follows:
- (1) The minimum estimated contribution amount for the calendar year shall be an amount equal to the product of the minimum estimated contribution amount for the prior September 1 multiplied by the inflation factor adjustment as specified in paragraph (2) of subdivision (h) of Section 17041, rounded off to the nearest dollar.
- (2) The inflation factor adjustment used for the calendar year 36 shall be based on the figures for the percentage change in the California Consumer Price Index received on or before August 1 of the calendar year pursuant to paragraph (1) of subdivision (h) of Section 17041.

— 19 — AB 1548

(d) Notwithstanding the repeal of this article, any contribution
 amounts designated pursuant to this article prior to its repeal shall
 continue to be transferred and disbursed in accordance with this
 article as in effect immediately prior to that repeal.